

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	DOCKET NO. 17877
)	
[REDACTED])	
)	DECISION
Petitioners.)	
_____)	

On December 31, 2003, the Tax Discovery Bureau of the State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayers), for the period 2002, proposing additional Idaho income tax, penalty, and interest in the total amount of \$161. A timely protest and petition for redetermination was filed on January 7, 2004. The Tax Commission, having reviewed the entire file, hereby issues its decision.

The notice of deficiency determination was based on [Redacted], which disallowed the taxpayers' exemptions for their children for 2002.

[Redacted]. Therefore, based on the information from the IRS, it appears the deficiency should be canceled.

THEREFORE, IT IS HEREBY ORDERED and THIS DOES ORDER that the Notice of Deficiency Determination dated December 31, 2004, is hereby CANCELED.

Dated this _____ of _____, 2005.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2005, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]
[REDACTED]

[Redacted]
